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**IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH**  
**CENTRAL DIVISION**

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**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**DORA MOWER,**

Defendants.

**ORDER**

**Case No. 2:07CV75DAK**

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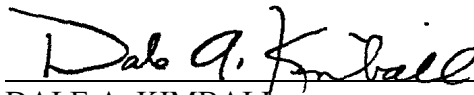
This matter is before the court on the United States's Motion for Contempt Sanctions. On June 25, 2007, this court adopted United States Magistrate Judge Brooke C. Wells's Report and Recommendation. The Report & Recommendation reflected Ms. Mower's agreement to comply with the I.R.S. Summons on or before August 6, 2007. On August 6, 2007, Ms. Mower provided some information in compliance with the Summons. Ms. Mower, however, has not cooperated in providing the missing information required by the Summons despite numerous attempts to obtain her compliance by the United States.

Therefore, on September 21, 2007, the United States brought this motion for civil contempt sanctions pursuant to 26 U.S.C. § 7604(b). The United States seeks a daily fine against Ms. Mower until she complies with the court's June 25, 2007 Order requiring her compliance with the I.R.S. Summons. Included in the court's power to enforce the Summons is the ability to assess a fine. *See United States v. Rue*, 819 F.2d 1488, 1495 (8<sup>th</sup> Cir. 1987).

Ms. Mower has not responded to the United States's motion for sanctions. The court will grant Ms. Mower ten days from the date of this order to comply with the I.R.S. Summons. After that time, if Ms. Mower has not complied with the I.R.S. Summons, she shall be fined \$100 per day until compliance occurs. Accordingly, the court grants the United States's Motion for Contempt Sanctions.

DATED this 4<sup>th</sup> day of December, 2007.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Dale A. Kimball", is written over a horizontal line.

DALE A. KIMBALL

United States District Judge